

**Before the
Federal Communications Commission
Washington, D.C. 20554**

In the Matter of)	
)	
Federal-State Joint Board on)	CC Docket No. 96-45
Universal Service;)	
Promoting Deployment and)	
Subscribership in Unserved)	
And Underserved Areas, Including)	
Tribal and Insular Areas)	

To the Commission:

Reply Comments of:

THE OKLAHOMA RURAL TELEPHONE COMPANIES

**Atlas Telephone Company
Beggs Telephone Company
Bixby Telephone Company
Canadian Valley Telephone Company
Carnegie Telephone Company
Central Oklahoma Telephone Company
Cherokee Telephone Company
Chickasaw Telephone Company
Cimarron Telephone Company
Cross Telephone Company
Dobson Telephone Company
Grand Telephone Company
Hinton Telephone Company
KanOkla Telephone Association, Inc.
McLoud Telephone Company
Medicine Park Telephone Company
Oklahoma Western Telephone Company
Oklahoma Telephone & Telegraph, Inc.
Panhandle Telephone Cooperative, Inc.
Pine Telephone Company
Pinnacle Communications
Pioneer Telephone Cooperative, Inc.
Pottawatomie Telephone Company
Salina-Spavinaw Telephone Company
Santa Rosa Telephone Cooperative, Inc.
Shidler Telephone Company
Southwest Oklahoma Telephone Company
Terral Telephone Company
Valliant Telephone Company**

September 2, 2003

The above-referenced Incumbent Oklahoma Rural Telephone Companies (collectively “Oklahoma RTCs”), by and through their attorneys, respectfully submit these reply comments in response to the Federal Communications Commission’s (FCC’s) *Further Notice of Proposed Rulemaking*¹. The Oklahoma RTC’s provide Lifeline and Enhanced Lifeline Services to their eligible customers pursuant to the FCC’s and Oklahoma Corporation Commission’s (“OCC”) rules and regulations.

The Oklahoma RTC’s supported the FCC’s initiatives introducing a federal Lifeline program, the enhanced Lifeline program and associated Linkup programs. In conjunction with the Oklahoma Corporation Commission’s orders implementing the federal programs, the RTCs began implementing the programs. In the year 2002, Oklahoma eligible telecommunications carriers (“ETC”) provided enhanced Lifeline and Linkup service to 51,844 customers, or 48% of the 108,671 national total tribal subscribers. The Oklahoma Corporation Commission and the ETCs in Oklahoma utilized the definition of former tribal land as set forth in the attached Internal Revenue Service and Department of Interior document. This description can be found on the Internal Revenue Service’s website at www.irs.gov.

It is the RTC’s reading of the Commission’s Order and proposed rules that the current geographic area eligible for enhanced Lifeline in Oklahoma is being included in the definition of “reservation,” and the FCC is proposing to expand the definition of “near reservation” to include other geographic areas which are not currently eligible for enhanced Lifeline. The Oklahoma RTCs believe the current geographic areas in which enhanced Lifeline services are available today, meet the objectives of the FCC to target support to reservations, such as geographic isolation, high rates of poverty, and low telephone

¹ *Federal-State Joint Board on Universal Service; Promoting Deployment and Subscribership in Unserved and Underserved Areas, Including Tribal and Insular Areas, Twenty-Fifth Order on Reconsideration (“Twenty-Fifth Order on Reconsideration”), Report and Order, Order, and Further Notice of Proposed Rulemaking, (“Further Notice”)* FCC 03-115, CC Docket No. 96-45 (rel. May 21, 2003).

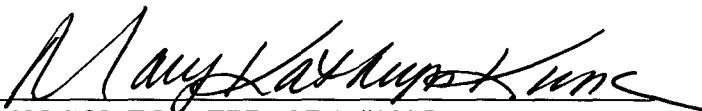
subscribership, and that further expansion is not necessary. The Oklahoma RTCs are concerned about any action taken which would add upward pressure on the size of the Universal Service Fund, thus making it more difficult for all telephone subscribers to support. It is the position of the Oklahoma RTCs that further expansion of the geographic area in which enhanced Lifeline service is to be offered within the State of Oklahoma is unnecessary at this time.

The Oklahoma RTCs believe the current Lifeline and Linkup programs are in the public interest and provide benefits to the eligible customers, and that any further expansion of these programs be carefully reviewed and consider the additional cost that must be borne by the overall body of telecommunications service consumers prior to any expansion of the programs.

The Oklahoma RTC's appreciate the opportunity to provide Reply Comments in this cause, and look forward to the FCC addressing this matter.

Respectfully submitted,

OKLAHOMA RURAL TELEPHONE COMPANIES

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Geographic Boundaries Determined for Tax Incentives Associated with "Former Indian Reservations in Oklahoma"

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After extended work, the IRS and the Department of the Interior determined the specific Oklahoma geographic boundaries related to special federal tax incentives associated with "former Indian reservations in Oklahoma."

Background

The Revenue Reconciliation Act of 1993 provided for substantial tax incentives based on certain business activity within Indian reservations. Those incentives are an employment tax credit for employers of certain enrolled tribal members and their spouses who work within an Indian reservation, and an accelerated depreciation allowance for certain business property used within an Indian reservation.

Since Oklahoma has a large Indian population but does not currently have any Indian reservations, lawmakers wanted to insure those benefits would be available to those involved in business activity in Oklahoma by including in the legal definition of "Indian reservation" the term "former Indian reservations in Oklahoma."

The law, however, did not specifically define where in the state of Oklahoma the geographic boundaries of former Indian reservations lie. While the IRS was working on making such a determination, Congress wrote a 1997 amendment to the original law which defined "former Indian reservations in Oklahoma" as those lands within what is regarded as the then-current "jurisdictional areas" of Oklahoma Indian tribes. Further, the law required these jurisdictional areas be determined by the Secretary of the Interior (the Secretary).

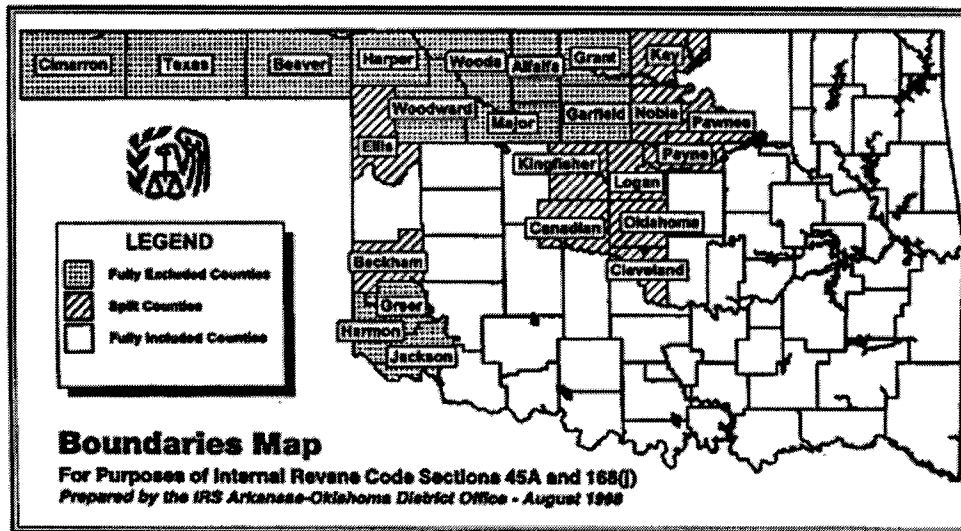
The Determination

As stated in IRS Notice 98-45, (IRB 1998-35 August 31, 1998) the determination has been made that "former Indian reservations in Oklahoma" are those lands within the boundaries of the last treaties, Executive Orders, federal agreements, federal statutes, and Secretarial Orders with the Oklahoma Indian tribes.

Geographic Descriptions

With that determination, IRS engineers in Oklahoma City reviewed the treaty boundaries provided by the Secretary and prepared a map of Oklahoma showing the counties which are fully within such boundaries (fully eligible counties), the counties fully outside of such boundaries (fully ineligible counties), and the counties where the treaty boundaries do not necessarily or completely match current county boundaries ("split" counties). Listed here are the 11 split and 13 ineligible counties:

- **Split Counties:** Beckham, Canadian, Cleveland, Ellis, Kay, Kingfisher, Logan, Noble, Oklahoma, Pawnee, Payne.
- **Fully Ineligible Counties:** Alfalfa, Beaver, Cimarron, Garfield, Grant, Greer, Harmon, Harper, Jackson, Major, Texas, Woods, Woodward.
- **Fully Eligible Counties:** All counties other than those listed above (53 in number).



Split County Descriptions

Here are descriptions of the boundaries in the split counties which identify their locations. In some cases, exact boundary line determinations do not follow existing roads or other landmarks. Taxpayers requiring exacting determinations in these situations may wish to obtain assistance from someone skilled in reading legal land descriptions, such as the county assessor of the county in question.

These descriptions identify **eligible** areas of the specific counties.

BECKHAM COUNTY: Everything north of the North Fork of the Red River.

CANADIAN COUNTY: Everything west of the 98th Parallel. (The 98th Parallel is an imaginary north-south line which, in central and south Canadian County, is located between Air Port Road and Reformatory Road. It is located just west of the western edge of El Reno Lake.

CLEVELAND COUNTY: Everything from the eastern county line to a north-south line which runs from the northern county line to the Canadian River, and is located 1/2 mile west of 132nd Avenue SE, which is also known as Indian Meridian Road. (U.S. Geological Survey maps show this line as the "Old Indian Treaty Boundary," which is halfway between 132nd Avenue SE and 120th Avenue SE, which is also known as Choctaw Road.)

ELLIS COUNTY: Everything south of the original boundary of the Cherokee Outlet. (This is about two miles north of Arnett. It is the line shown on the newest Oklahoma Department of Transportation County Road Map as "Old Indian Treaty Boundary." This line runs even with the southern edge of Woodward County and extends across Ellis County straight west to the Texas border.)

KAY COUNTY: (1) Everything east of the Arkansas River and Kaw Lake, and (2) Everything south of a line which begins at the western county boundary (156th Street) and Coleman Road and runs east along Coleman Road to Indian Meridian/"P" Street, then south along Indian Meridian/"P" Street to North Avenue, then east along North Avenue to the Arkansas River. (This area (area (2)) is also described as everything within 6 miles of the south county line (south of North Avenue, T25N R2W, T25N R1W, T25N R1E, T25NR2E), and everything in a 6 x 12 mile block from the west edge of the county to Tonkawa (bounded by Coleman Avenue, Indian Meridian/"P" Street, and North Avenue, T26N R2W, T26N R1W)).

KINGFISHER COUNTY: Everything south of the Cimarron River which is also west of the 98th Parallel. (The 98th Parallel is an imaginary north-south line which, in Kingfisher County, is located a little over one mile west of where U.S. Highway 81 passes through Okarche.)

LOGAN COUNTY: Everything east of the Indian Meridian, also known as Indian Meridian Road. (Indian Meridian Road is the section line road between Langston and Coyle.)

NOBLE COUNTY: Everything bounded by the county lines on the north and east, by the Indian Meridian on the west, and, on the south, by the east-west road about 3-1/2 miles south of where the Cimarron Turnpike crosses U.S. Highway 177. (Everything in T22&23N-R1&2E, T24N-R1 thru 4E, T25N-R3&4E) (The Indian Meridian in Noble County is a north-south line in alignment with the section line road two miles east of U.S. Highway 77.)

OKLAHOMA COUNTY: (1) Everything east of Indian Meridian Road, and (2) The 1/2 mile-wide strip of land bounded on the north by the North Canadian River just north of where it crosses 63rd Street in R1W, on the south by the southern county line, on the west by a north-south line in alignment with McDonald Road in Choctaw, and on the east by Indian Meridian Road.

PAWNEE COUNTY: Everything west of the eastern edge of R6E. The eastern edge of R6E in Pawnee County runs north-south from the Arkansas River to the southern county line. In northeastern Pawnee County, the eastern edge of R6E is in alignment with an unnamed north-south paved section road on the west side of the town of Blackburn. This road runs from the Arkansas River south to its junction with U.S. Highway 64, which is two miles west of Oklahoma Highway 99's junction with U.S. Highway 64. This unnamed road is unofficially known as "the Blackburn road."

PAYNE COUNTY: (1) Everything south of the Cimarron River, and (2) In the area north of the Cimarron River, everything east of a section line road located three miles west of the junction of Oklahoma Highway 18 with Oklahoma Highway 51 (five miles east of the junction of Oklahoma Highway 108 with Oklahoma Highway 51).
